

**Abstract**

The invention relates to an optical retardation film comprising two layers of an anisotropic polymer adjacent to each other or adjacent to both sides of a substrate, characterized in that each layer exhibits a tilted structure with an optical symmetry axis having a tilt angle  $\theta$  relative to the plane of the layer, to a means to produce substantially linear polarized light comprising such an optical retardation film and to a liquid crystal display comprising such an optical retardation film.

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